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STRENGTHENING GOVERNMENTAL CAPACITY IN THE MOBILIZATION, MANAGEMENT AND ACCOUNTABILITY OF FINANCIAL RESOURCES

Report prepared by the Secretariat*

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I. INTRODUCTION

1. New policies are placing heavy demands on public financial management systems in developing countries and countries in the process of transition from command economies. In its resolution 50/225, the General Assembly stressed the importance of strengthening government capacity in financial management through public sector administrative and management reform. Where financial management is concerned, both groups of countries share the experience of a transition - moving from a more statist orientation to a more restricted role for government. Both are urged toward liberalization of the economy, privatization of public enterprises, and reduction in the size and scope of government.

2. The following figure presents schematically the major elements of a financial management system. It is built around the conventional cycle of revenue mobilization, resource allocation, budget implementation, and evaluation. It combines deliberate fiscal and expenditure policy-making with confirmation that resources have been expended in accordance with planned allocations in a closed loop.

3. As government activities have grown and become more complex, each phase of the cycle has come to require more specialized activities to implement it. These are shown as sub-heads in the figure, and are essential to the effectiveness of the system.

4. The figure conceptualizes the financial management system as a cycle. The system also comprises a large number of people working in central bank, treasury, ministry of finance, planning organization, prime minister's office, audit body, programme agencies and field offices.

5. The financial management system outlined in the figure is not comprehensive. Typically, government corporations and enterprises stand outside the system, and programme agencies receiving donor funds do not always cooperate in the primary financial management system.

6. Financial management is often portrayed as a neutral, technical process, amenable to improvement according to accepted principles through technical assistance, training, information process technology, and the use of counterparts. Government cannot insulate financial policy-making and management from interest groups, political parties and factions, multinational corporations, influential individuals, other Governments, and international organizations. Revenue policies are not neutral - they favour certain segments of the population and penalize others. In this area, tax administration cannot be separated from tax policy.

7. Fiscal systems should be reoriented to encourage private enterprise, to favour consumption over income taxes, to emphasize economic services over social services, and to target the latter toward the very poor. Such policies involve political choices; they result in economic and social changes such as changes in price levels, particularly for basic goods, debt levels, incomes and standards of living, regional disparities in wealth, urban-rural relationships, and unemployment.

Figure. THE FINANCIAL MANAGEMENT SYSTEM

ALLOCATES RESOURCES

Macroeconomic policy-making

Public expenditure planning

Public investment plans

Pre-budgeting

Budgeting

Programming funds

MOBILIZES RESOURCES	MANAGES AND IMPLEMENTS
Forecasting	Purchasing
Fiscal policy-making	Inventory control
Revenue assessment	Accounting
Revenue collection	Monitoring
Debt management	Reporting
	Cash management
	Cost estimating
	Contracting
	Disbursement
	Asset management

EVALUATES

Compliance and performance

Auditing

8. In the case of the transitional countries, it is necessary to reconstitute government and define the entire public-private relationship, particularly the tax system, the position of public enterprises, the whole system of prices, and the provision of social services and a social safety net. These changes involve:

(a) Guidance of the economy: devising macroeconomic policies; medium-term expenditure planning and changes in budget priorities; implementation of strategic adjustment plans; public investment planning; regional development policies; and oversight of the entire government financial system;

(b) Management of expenditures: re-examining the uses to which public resources are put; and changing priorities to implement changes in the role of

government, involving a longer-term focus, implementation of economy, efficiency and effectiveness throughout the public sector, and clarifying information;

(c) Revenue mobilization: devising and implementing policies not only to finance programmes, but also to affect the balance between public and private sectors, and to encourage economic growth and realistic prices; and efficient revenue administration;

(d) Accountability: ensuring transparency; eliminating leakage of public funds; enforcing standards of honesty; and setting up and using information systems to track funds and assist decision-making; and evaluate programmes.

Difficulties of reform

Demands of environmental turbulence

9. Financial policy makers and administrators in developing and transitional countries work in an environment of increasing turbulence. Political changes have brought their own uncertainties with the demise of communism, the growth of fundamentalist political and religious movements.

Shifts in fashion

10. Following the Second World War, the restricted role of government was abandoned in favour of a planning role. In communist countries, national economic planning embraced the whole economy, aspiring to the centralized allocation of all societal resources. In developing countries, comprehensive economic planning became the norm. Budgeters in communist countries derived their figures from the workload projections in the plan, as well as their prices, much in the way that performance budgeting aims to formulate budgets in the West.

11. By the end of the 1980s, comprehensive economic planning had been discredited. In many transitional countries, the budget was still seen as an appendage to the plan, without autonomous functions of its own. In developing countries, planning had become institutionalized in a dual system of recurrent and development budgets, each with its own decision-making process.

Personnel

12. With the expansion of the private sector, opportunities for scarce talent have increased, and made it more difficult for the public sector to recruit high-level qualified personnel. Computerization, similarly, has eliminated much of the drudge work previously carried out by hand and has placed a premium on systems design, information management, technical capabilities and analytical understanding.

Structural and institutional problems

13. The number of different institutions involved in financial management makes cooperation among them a necessity. Budget coverage is often restricted, as

ear marked or special funds evade budgetary discipline. The concentration of reform efforts at the centre ignores the need to improve capacity in the system as a whole and throughout the institutions managing public finances, particularly the programme units.

14. In many countries the problems persist and have been extraordinarily resistant to amelioration. In what ways Governments may use their institutions and processes "to establish and pursue national objectives, to promote favourable economic conditions, to manage its diverse activities, to respond to the demands of citizens and groups, to assess past performance, and to plan for the future"? (Schick, 1990: 1). This paper will discuss the strengthening of capacity in three areas: central policy-making; public expenditure management and accountability; and revenue mobilization.

II. CENTRAL POLICY-MAKING

15. In most countries, budgetary policy has been centralized in a ministry of finance. Ministries of finance are involved in both functions through fiscal and macroeconomic policy-making as well as their control of the budget process.

16. Ministries of finance would need to take on a more sophisticated policy-making role. In Yehezkel Dror's phrase they would become a critical component in "the thinking part of government". Budgeting would encompass planning, ending dual control of budgets. Tight detailed control would give way to decentralization. Macroeconomic management would replace short-term crisis management. Finally, the ministry of finance would undertake an oversight role of the entire financial management system as chief financial officer for the Government.

From planning to budgeting

17. The demise of comprehensive economic planning has meant the demise of central planning agencies in many countries. In developing countries many planning agencies have already been absorbed in ministries of finance. In transitional countries, planning was far more important than budgeting, and ministries of economic planning were better staffed and more prestigious than ministries of finance. One solution, in both transitional and developing countries, would be to incorporate planning as a technical analytical unit in the ministry of finance, carrying out studies and ongoing economic analysis as required. The merging of planning and budgeting would spell an end to the dual budget process.

From control to decentralization

18. Traditionally, ministries of finance have attempted to maintain tight control of expenditures through detailed scrutiny of expenditure estimates on a line-item basis. Yet the strategy was often self-defeating: agencies tried to gain their own independent revenue sources, thus narrowing those available to the ministry of finance;

19. In recent years, a more decentralized approach to financial management has come into vogue in several industrialized countries. The role of the centre is to set standards and performance measures, allowing managers to determine the means by which these objectives are met.

From crisis management to macroeconomic planning

20. In both developing countries and transition countries, crisis is often the norm. Lacking institutional capacity on which to rely, finance officials have resorted to a number of strategies to maintain cash flow. None of these measures works very well: low revenue estimates foster the belief that resources are being concealed; ceilings turn into floors; across the board cuts may hurt worthwhile services more than wasteful ones. Financial management cannot really be handled effectively in these ways.

21. Theoretically, it would be better to use the resources of the ministry of finance in macroeconomic policy-making to avert crises through contractionary policies in times of boom and more expansive ones in downturn, thus smoothing out economic fluctuations. Macroeconomic planning requires "formal forecasting to help assess the main economic and fiscal parameters for expenditure planning, a fiscal reporting system to monitor fiscal performance against that planned, a process of review to reassess the economic and fiscal environment and adjust the budget in light of changed circumstances". (Allan, 1996: 102)

From reaction to direction

22. Unrealistic budget estimates have resulted in large variations between estimates and outturn. The problems of expenditure control have been aggravated by poor accounting procedures and inordinate delays in compilation of reports. (Diamond, 1996: 59)

23. One means advocated for strengthening budget capacity has been medium-term expenditure forecasting and planning. Public expenditure planning aims to improve control over the aggregate level of public spending and resource allocation through better information on medium-term costs of current expenditure policies and revealing links between capital expenditures and future recurrent costs, enabling adjustments to be made gradually.

From stabilization to structural adjustment

24. During the 1980s and early 1990s, many developing countries in the process of transition gained IMF loans to bridge immediate economic costs, primarily for purposes of short-term stabilization. Meanwhile, the World Bank, which had primarily provided project lending for developing countries, was taking a broader view and issuing structural adjustment loans and sectoral adjustment loans. Unlike project loans (which were narrowly focused on a single project or group of projects) and stabilization loans (which were concerned with immediate alleviation of indebtedness), structural adjustment loans were designed to influence the nature of the economy in the longer term.

25. Structural adjustment has been defined as a cluster of policies designed to bring about a viable balance-of-payments situation (Riddell, 1987). According

to the Third Report on Adjustment Lending of the World Bank: Private and Public Resources for Growth, the purposes of these policies are:

> "to tackle macroeconomic difficulties, usually manifested in rising inflation and balance of payments problems, and to shift an economy to a new sustainable and poverty-reducing growth path. Typical adjustment policies are cuts in public spending, opening up to external or domestic competition, reforms in prices to allow them to reflect economic values, measures to improve government delivery of infrastructural and social services, and development of the institutions required to a well-functioning market economy, notably a sound financial system." (World Bank, 1992: 1)

All these loans involve considerable conditionality. The capacity to handle such short-term exigencies, while simultaneously maintaining course in implementing privatization, trade and price liberalization, and cutting subsidies and budgets, must clearly be considerable.

From central dominance to local self-management

26. In most developing countries, as well as in previous experience in transitional countries, central Governments have regularly been required to cover local government deficits. In transition countries, central, regional and local budgets constituted in fact a single budget, directed from the centre. Central authorities have reacted by trying to influence local policies, constraining their borrowing, forcing reduction of local services by cutting transfers, and taking over certain activities.

27. In a more decentralized system, responsibilities would be reallocated between central and local government, and revenues for local responsibilities would be primarily raised at local levels, with some agreed mechanism for revenue-sharing according to a formula to assist poorer areas. On the other hand, it has been argued that greater decentralization to local levels would increase opportunities for corruption, lead to even greater disparities among regions, prevent coherent policy-making, and encourage secessionist tendencies.

From donor-driven priorities to public investment planning

28. One of the most important influences on the budgets of developing countries has been external aid, primarily in the form of project-tied assistance. Governments have often been unable to coordinate this aid effectively: they deal with a multitude of donor agencies (each with its own procedures and requirements), which often try to insulate their projects from the Governments' perceived administrative shortcomings. Donor aid has in many cases distorted budget priorities by skewing Governments' investment decisions toward existing or potential externally financed projects.

29. As part of structural adjustment reforms, recipient countries have been required to initiate and implement public investment programmes (PIPs), which aim to rationalize public sector investments. Ideally they should strengthen project management, relate projects to financial capabilities, coordinate and

prioritize the public investment programme, and relate it to overall economic strategy. (Bird and Stevens, 1991)

30. The centralizing emphasis of PIPs appears to run counter to advocacy of decentralization. Where the ministry of finance is unable to gain complete hegemony, similar problems are likely to arise as those with dual budgeting. In practice, it has proven difficult to centralize all the information required, and the project data banks have been slow to implement and tedious to maintain. There is also some evidence that the PIP favours large projects and concentration of aid in them, dealing with problems of data collection and project management through centralization. In short, there has been relatively little evaluative work to justify PIPs as useful tools for planning and budgeting. (Martell, 1996: 6; Cohen et al., 1995)

From institutional isolation to responsibility for financial management

31. In the past, ministries of finance have often had an adversarial relationship with programme agencies. From their perspective, ministries of finance have seen agencies as wasteful, improvident, inefficient, profligate and wayward. In effect, ministries of finance are expected to be the chief financial officer for the Government as a whole, with responsibility for the quality of financial management throughout government.

32. In general, improvement of capacity for financial management would require transformations in the central policy-making part of Government, most notably ministries of finance. Briefly, they would be required to give up detailed control in favour of policy-making and decentralization, emphasize medium-term over short-term preoccupations, and take on a proactive role in investment planning, budgeting and financial management.

III. PUBLIC EXPENDITURE MANAGEMENT AND ACCOUNTABILITY

33. Ideally, all parts of the financial management system should be integrated in a smooth flow of information, decisions and funding. Each part of the system should cooperate with the others, and strong agency planning, budgeting, accounting, reporting, auditing and evaluation should complement central policy-making. Spending agencies are being asked to reorient their modus vivendi, at the same time strengthening financial management processes that have been severely criticized in the past. The first problem arises from the need to change while simultaneously downsizing their workforce, but effective implementation of change also requires resources - skilled personnel, new equipment, staff training, and new programmes.

34. The second problem relates to the immediate impacts of structural adjustment on the environment at large. These effects may include strikes and demonstrations, gaps left by cuts in government services, rising crime and insecurity, growth in various forms of corruption, increased environmental depredation, and a growing gap between rich and poor.

Budget structure

35. The pooling of all government expenditures in a single budget is a cardinal principle of budgeting insisted on by international lending agencies. Budget unity promotes some purposes (e.g. centralized decision-making, complete knowledge of resources, ability to monitor uses of funds and reallocate during the year, and hedging against uncertainties), while impeding others (e.g. ability to raise money, protection of funds, capacity to get a job done, managerial autonomy, and defence against actions from the centre).

Budget classification

36. A major thrust to improve financial management has been efforts to change the classification of expenditures. The systems have in general proved disappointing. Various reasons have been cited: inadequate preparation and training for reform; difficulties in applying efficiency and effectiveness measures; lack of sustained high-level political commitment; and inability to link the systems with actual decisions made. The real difficulty seems to lie in the aims of reform, which are to change the processes by which decisions are made and to change those decisions themselves. To the extent that the reforms are disinterested and independent they are likely to be ineffective, and to the extent that they are the "captive" of a particular group, they may be opposed, sabotaged, or of short duration.

Budget implementation

37. Even the most carefully planned budget may founder during implementation. Budget cuts have been used to maintain control and have been implemented in a non-productive way, falling on operations and maintenance spending or delaying or cancelling capital projects, rather than furthering structural adjustment objectives through cutting salary bills or consumer subsidies.

Cash management

38. Good cash management improves cash flows and forecasts, reduces borrowing costs and/or increases investment income, assures that funds are available when needed, and facilitates payments. Inadequate cash management results in higher prices charged by suppliers (who face uncertain payment schedules), unnecessary expensive borrowing, and sometimes unproductive cash balances.

Accounting

39. Government accounts of developing countries have frequently been characterized as inadequate. (Wesberry, 1990: 345-374; Dean, 1996: 268) A recent analysis by Peter Dean has found a wide variation in the quality of accounting practices among different countries and a clear correlation between per capita income and higher education, and better accounting. Clearly if government capacity is to improve, good accounting is a prerequisite.

Auditing

40. Auditing practices again differ from country to country. In many countries, auditing has played only "a limited and severely constrained role in ... financial management systems". (Zody, 1996: 286) Achieving effective compliance auditing, as well as expanding the audit role to accord with greater managerial autonomy, would require a long-term, sustained commitment.

Accountability and integrated financial management systems

41. Weakness in the individual components of financial management add up to a system lacking in accountability. Reforms to increase accountability, therefore, need to consider the interdependence of the system as a whole. The development of integrated financial management systems (IFMS) in Latin America has attempted to respond to this need. The aim of an IFMS is "to improved quality of decision-making involving the use of limited financial resources" by integrating information. (World Bank, 1996: 12. This account is largely based on this document.)

42. IFMS is based on an entity, rather than a fund, approach to financial management to support a goal/performance orientation for government organizations. An entity is a single operating unit of government that interfaces in a variety of ways with other entities. Its core components are budgeting, cash and debt management and accounting. To these may be added ancillary components of asset management, procurement and personnel. IFMS emphasizes integration of these elements and the flow of information through a uniform classification of accounts, a single database and a single cash account.

43. IFMS is a decentralized system. The operation of IFMS depends on the reorientation of each of the core units and their integration within the system. Budgeting, from this perspective, is viewed not as a policy-making process, but as the source of a classification system appropriate for users at all levels. Accounting should record and integrate the results of all financial transactions that occur in the daily operation of government. Cash flow management should be carried out proactively in consolidating the cash resources of the Government and planning cash disbursements. Debt management should interface with the other three components: capital projects in the budget are often financed by debt; its service is recorded by the accounting system; and debt payments for capital and interest are made through the cash flow management system.

44. Successful implementation of IFMS requires a number of prerequisites. The system relies on computerization, but as a means, not an end in itself. IFMS requires a legal framework, contained in a law of financial management for the public sector, and related legal and constitutional documents, particularly a law of financial management and audit, guaranteeing an independent audit office.

IV. REVENUE MOBILIZATION

45. Resources may be derived from both internal and external sources. Most developing and transitional countries rely on external sources for at least a part of their government financing needs. Such sources include donated funds and loans from international organizations, Governments and non-profit organizations. Existing heavy debt burdens in many countries clearly indicate the importance of a regular, stable and adequate flow of domestic revenues.

46. Both transitional and developing countries have seen a need to reorient their tax systems and strengthen their administrative capacity. In the Soviet era, tax policies were based on entirely different principles, and transitional countries have found it necessary to change the nature of taxation. In place of a reliance on high enterprise taxes and turnover taxes, they have had to devise policies for income and value added taxes (VAT) as well as individual social security contributions. (Caiden, 1993: 63-68) In developing countries there have been chronic problems of ineffective tax systems with widespread evasion, so that Governments have been unable to collect sufficient taxes to fund government activities.

47. The extent of de facto enforcement determines what taxes are really collected from whom and their revenue yield. The two main principles of efficiency and equity are now well accepted. Efficiency in this context means that taxation should be as neutral as possible so that it does not distort decisions that would otherwise follow the incentives and constraints of the market. Equity means fairness, following the principle of marginal utility, so that those with higher incomes should pay proportionally more so as to result in an approximation of equality of sacrifice.

48. All taxes have some distorting effects on behaviour: which are preferable? Equity suggests that individuals in the same position should be treated the same. From an equity point of view, it might be preferable to tax a relatively small number of rich persons, corporations and luxury goods. But from the standpoint of efficiency, such policies might have serious impacts on incentives and investment, while the least distorting goods to tax would seem to be those for which it is difficult to substitute, i.e. necessities, whose taxation would fall hardest on the poor.

49. During the 1980s, tax reform has taken place in a large number of countries, at all levels of development. "In virtually all these cases", Sven Steinmo concludes, "these tax reforms have meant lowering income and profits tax rates, cutting back tax expenditures, and broadening the tax base. ... Tax reform has now come to mean the redistributing of existing burdens downward". (Steinmo, 1993: 156) Specific policies vary from country to country, but observable trends have been towards a more inclusive and less progressive (flatter) income tax with fewer rates, and more reliance on VAT. In any case, tax reform has included and required changes in tax administration and redistribution of administrative resources.

50. The criterion for improvement is progress towards closing the "compliance gap", the gap between actual and potential revenues. (Bird and Casanegra de Jantscher, 1992: 1) Whatever policies are adopted, they will be

negated if there is a large compliance gap. Roy Bahl and Jorge Martinez-Vazquez explain, "Because low-income countries do not efficiently administer the systems they have in place, they fail to collect the true amount of revenue due, the efficiency objectives of the tax structure are not realized, and both the horizontal and vertical equity intent of the nominal tax structure are compromised." (Bahl and Martinez-Vazquez, 1992: 66)

51. The strategies for tax administration reform are not in doubt. The first principle is simplification. For example, the number of tax brackets in the income tax should be reduced and exemptions and deductions as far as possible eliminated. However, Bahl and Martinez-Vazquez argue that development which brings about a more complex economy may require a more, not less, complex tax structure. (Bahl and Martinez-Vazquez, 1992: 67)

52. The second principle is the need for a clear strategy of reform rather than ad hoc measures. It is necessary to evaluate the current tax system so as to understand where revenues presently come from, the uses of administrative resources and how they relate to revenues and the number of cases handled, actual and potential tax bases, and existing problems.

53. The third principle is a high level of commitment to reform, particularly at the highest levels, but also embracing all concerned. The way a tax system is viewed depends on perception - of the extent of evasion, fairness, complexity, arbitrariness, and the burden of administration on taxpayers.

54. The final principle is technical competence. Tax administration consists of routine tasks such as withholding of taxes, maintenance of accounts and collection of revenues, as well as more discretionary ones, including audit of returns. The methods for improvement are well-known: they include well-trained and well-compensated officials, tight control over cash, monitoring of information, systematic checks, internal security, close involvement of operating administrators and researchers, and timely and reliable operations.

55. A major reason is that Governments have been tolerant of evasion. Politically, where large taxpayers are few in number and influential, strict enforcement and the imposition of harsh penalties may not be feasible. It may be both expensive and impractical to pursue the real tax liabilities of the self-employed, petty traders and the informal sector, which also requires considerable discretion on the part of tax officials. (Barlow and Snyder, 1994: 77-89) Where illegal markets constitute a large proportion of the economy, improvements in the formal tax code will be irrelevant to large flows of income.

56. Nevertheless, recent years have seen improvements in some countries in the direction of simplification of tax codes, greater convenience for tax-payers, more efficiency and speed in administration, and better trained and used staffs. Computerization has also played a part in improving records maintenance and processing of returns, and its use is clearly indispensable in modernizing tax administration.

57. In each case, it is necessary first to review the strengths and weaknesses of the existing system, to set out feasible objectives, and to review comparative literature for similar experiences to guide reforms.

V. CONCLUSION

58. The basic questions about strengthening capacity in public financial administration are not new. These questions have been answered in different ways at different times - through bureaucratic hierarchy, through planning and programme budgeting, and now through managerial decentralization linked to economic liberalization and restructuring. Is it likely that current approaches will yield greater improvement. A number of considerations indicate caution.

59. First, recent advocacy for decentralization reflects efforts in certain Western industrialized countries to decentralize management, empower lower-level officials, and increase participation. Decentralization, empowerment, and participation raise important political problems regarding concentration and delegation of power. Several of the reform proposals, such as medium-term expenditure planning, public investment plans and project data banks emphasize centralization, not decentralization.

60. Second, similar to earlier reform proposals, current advocates aim at a longer-term view: better forecasting, macroeconomic policy-making and planning are expected to overcome short-sighted decisions.

61. Third, proposals for integrated financial management recognize the interrelations and tremendous need for cooperation required in financial administration.

62. Fourth, the reform of financial administration is expressed in neutral language, divorced from policy content.

63. There will be few who deny a general need for improvement in financial administration. The record has often been one of mismanagement sufficient to negate policies. Administrative systems rarely provide adequate information for policy makers, so that decisions are made in an arbitrary manner. Reforms to improve transparency, access to information, basic financial "infrastructure" (e.g. accounting, auditing, handling of monies), and management responsibility for financial operations are long overdue.

64. Some countries have improved their financial management, while others have not. The basic questions still remain and give rise to many others. What are the pre-conditions for expanded capacity in financial administration? What should be the priorities in undertaking reform? How may environmental and institutional constraints be overcome? What would be an appropriate research agenda? What should be the role of external assistance? How may the processes of financial policy-making and administration contribute to a more democratic and productive society?

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